IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

TUESDAY, THE 24TH APRIL 2007 / 4TH VAISAKHA 1929

WP(C).No. 13690 of 2007(D)

PETITIONER:

M/S.FOCUS CORPORATION (P) LTD.,
(FORMORLY BONZ AUTOMOBILES (P) LTD),
FOCUS TOWERS, EDAPPALLY,
REP.BY ITS EXECUTIVE DIRECTOR TONY RAPHAEL.

BY ADV. SMT.S.K.DEVI
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

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1. THE ASST.COMMISSIONER,
DEPT.OF COMMERCIAL TAXES.,
SPL.CIRCLE I, ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
DEPT.OF COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI. R. SANDESH RAJ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S.SIRI JAGAN, J.

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W.P.(C).No.13690 of 2007

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Dated this the 24th day of April, 2007

J U D G M E N T

The petitioner has been assessed to sales tax for the assessment year 2002-2003, by Ext.P1 assessment order. The petitioner challenged the order in Ext.P2 appeal. Along with Ext.P2 appeal the petitioner also filed Ext.P3 application for stay of collection of disputed tax under Ext.P1 order. However, the petitioner is now aggrieved by Ext.P4 demand notice for coercive recovery of the disputed tax. The petitioner submits that the action of the 1st respondent in issuing Ext.P4 demand notice, while Exts.P2 and P3 are pending before the 2nd respondent is arbitrary and illegal.

2. I have heard the learned counsel for the petitioner as also the learned Government Pleader.

3. In the facts and circumstances of the case, I direct the 2nd respondent to consider and

pass appropriate orders on Ext.P3 application for stay as expeditiously as possible. Till Ext.P3 stay application is disposed of, further proceedings pursuant to Ext.P4 shall be kept in abeyance.

Writ petition is disposed of as above.

Sd/-
sdk+ S.SIRI JAGAN, JUDGE

///True copy///

P.A. to Judge.